

COUNTY OF ORANGE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999
(In Thousands)

ASSETS AND OTHER DEBITS	Total Memorandum Only)	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Account Groups		ASSETS AND OTHER DEBITS
		General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long- Term Debt	
Pooled Cash/Investments (Notes 2 and 3)	\$ 2,599,038	\$ 131,449	\$ 407,074	\$ 8,487	\$ 189,904	\$ 240,293	\$ 124,426	\$ 1,497,425	\$ --	\$ --	Pooled Cash/Investments (Notes 2 and 3)
Cash Equivalents/Specific Investments (Notes 2 and 3)	25,160	--	--	--	--	25,150	--	--	--	--	Cash Equivalents/Specific Investments (Notes 2 and 3)
Imprest Cash Funds (Notes 3 and 15)	1,867	1,404	119	--	--	49	55	240	--	--	Imprest Cash Funds (Notes 3 and 15)
Restricted Cash and Investments with Trustee (Note 3)	380,855	194	8,525	314,608	2,752	37,201	--	17,375	--	--	Restricted Cash and Investments with Trustee (Note 3)
Investments (Notes 2 and 3)	44,525	--	5,381	--	27,840	11,304	--	--	--	--	Investments (Notes 2 and 3)
Deposits In-Lieu of Cash	60,789	--	--	--	--	41,156	--	19,633	--	--	Deposits In-Lieu of Cash
Receivables	--	--	--	--	--	--	--	--	--	--	Receivables
Accounts	33,685	3,403	4,289	--	259	12,587	197	12,950	--	--	Accounts
Taxes (Note 2)	163,449	9,618	3,000	33,898	--	--	--	136,933	--	--	Taxes (Note 2)
Interest/Dividends	20,116	--	50	994	73	863	--	18,136	--	--	Interest/Dividends
Deposits	17,591	2,573	1,473	--	13,526	4	--	15	--	--	Deposits
Notes	27,238	--	17,787	--	1,221	--	--	8,228	--	--	Notes
Loans	229	67	162	--	--	--	--	--	--	--	Loans
Leases	1,001	--	--	1,001	--	--	--	--	--	--	Leases
Allowance for Uncollectible Receivables	(206)	(127)	(47)	--	(8)	(18)	--	(8)	--	--	Allowance for Uncollectible Receivables
Due from Other Funds (Note 10)	169,354	90,730	45,849	530	10,502	3,094	4,007	14,642	--	--	Due from Other Funds (Note 10)
Deposits for Closure and Postclosure Care Costs	34,038	--	--	--	--	34,038	--	--	--	--	Deposits for Closure and Postclosure Care Costs
Due from Other Governmental Agencies	180,907	74,837	17,359	--	13,197	868	189	74,457	--	--	Due from Other Governmental Agencies
Inventory of Materials and Supplies (Notes 2 and 15)	1,257	449	425	--	1	--	382	--	--	--	Inventory of Materials and Supplies (Notes 2 and 15)
Prepaid Costs (Note 15)	48	17	31	--	--	--	--	--	--	--	Prepaid Costs (Note 15)
Land and Improvements Held for Resale (Notes 2 and 15)	2,402	--	--	--	2,402	--	--	--	--	--	Land and Improvements Held for Resale (Notes 2 and 15)
Land (Notes 2, 4 and 9)	276,535	--	--	--	--	32,638	--	--	243,907	--	Land (Notes 2, 4 and 9)
Structures and Improvements (Notes 2, 4 and 9)	1,107,757	--	--	--	--	517,535	--	--	590,222	--	Structures and Improvements (Notes 2, 4 and 9)
Accumulated Depreciation	(141,512)	--	--	--	--	(141,512)	--	--	--	--	Accumulated Depreciation
Equipment (Notes 2, 4 and 9)	271,339	--	--	--	--	23,035	56,995	--	185,309	--	Equipment (Notes 2, 4 and 9)
Accumulated Depreciation	(57,114)	--	--	--	--	(16,993)	(40,121)	--	--	--	Accumulated Depreciation
Construction in Progress (Notes 2 and 4)	236,069	--	--	--	--	46,432	466	--	189,171	--	Construction in Progress (Notes 2 and 4)
Bond Issuance Costs	2,869	--	--	--	--	2,869	--	--	--	--	Bond Issuance Costs
Amount Available in Debt Service Funds	319,023	--	--	--	--	--	--	--	--	319,023	Amount Available in Debt Service Funds
Amount to be Provided for Payment of General Long-Term Debt	1,671,142	--	--	--	--	--	--	--	--	1,671,142	Amount to be Provided for Payment of General Long-Term Debt
Total Assets and Other Debits	\$ 7,469,367	\$ 314,614	\$ 511,477	\$ 359,518	\$ 261,689	\$ 876,603	\$ 146,596	\$ 1,800,026	\$ 1,208,699	\$ 1,990,165	Total Assets and Other Debits
LIABILITIES, EQUITY AND OTHER CREDITS											
Liabilities											Liabilities
Accounts Payable	\$ 82,500	\$ 38,792	\$ 11,678	\$ 260	\$ 5,745	\$ 19,253	\$ 1,488	\$ 5,284	\$ --	\$ --	Accounts Payable
Salaries and Employee Benefits Payable	27,714	22,393	2,029	--	--	565	320	2,407	--	--	Salaries and Employee Benefits Payable
Interest Payable	325	--	--	--	--	325	--	--	--	--	Interest Payable
Deposits from Others	98,486	2,138	24,880	--	2,309	52,326	--	16,833	--	--	Deposits from Others
Monies Held for Others	287,540	--	699	--	--	--	--	286,841	--	--	Monies Held for Others
Due to Other Funds (Note 10)	169,354	31,509	17,665	7,576	1,000	8,277	1,140	102,287	--	--	Due to Other Funds (Note 10)
Due to Other Governmental Agencies	66,754	5,451	4,400	1,550	1,143	5	984	53,221	--	--	Due to Other Governmental Agencies
Unapportioned Taxes (Note 2)	229,796	--	--	--	--	--	--	229,796	--	--	Unapportioned Taxes (Note 2)
Insurance Claims Payable (Notes 2 and 20)	89,130	1,662	--	--	--	--	87,468	--	--	--	Insurance Claims Payable (Notes 2 and 20)
Deferred Revenue	69,841	4,299	13,584	10,392	--	40,334	1,232	--	--	--	Deferred Revenue
Landfill Site Closure Liability (Note 18)	145,539	--	--	--	--	145,539	--	--	--	--	Landfill Site Closure Liability (Note 18)
Bonds Payable (Note 6)	1,909,250	--	--	--	--	256,758	--	--	--	1,652,492	Bonds Payable (Note 6)
Capital Lease Obligations Payable (Note 9)	43,264	--	--	--	--	--	--	--	--	43,264	Capital Lease Obligations Payable (Note 9)
Compensated Employee Absences Payable (Note 2)	61,801	--	--	--	--	1,582	553	--	--	59,666	Compensated Employee Absences Payable (Note 2)
Arbitrage Rebate Payable (Note 7)	59	--	--	--	--	50	--	--	--	9	Arbitrage Rebate Payable (Note 7)
Pool Participant Claims	5,600	--	--	--	--	--	--	--	--	5,600	Pool Participant Claims
County-Administered Account Claims (Note 1)	228,950	--	--	--	--	--	--	--	--	228,950	County-Administered Account Claims (Note 1)
Estimated Litigation and Claims (Note 21)	164	--	--	--	--	--	--	--	--	164	Estimated Litigation and Claims (Note 21)
Total Liabilities	3,516,397	106,244	74,835	19,778	10,197	525,314	93,185	696,669	--	1,990,155	Total Liabilities
Equity and Other Credits											Equity and Other Credits
Investment in General Fixed Assets	1,208,699	--	--	--	--	--	--	--	1,208,699	--	Investment in General Fixed Assets
Contributed Capital	67,759	--	--	--	--	63,688	24,071	--	--	--	Contributed Capital
Retained Earnings (Note 12)	316,941	--	--	--	--	287,601	29,340	--	--	--	Retained Earnings (Note 12)
Fund Balances (Note 12)	--	--	--	--	--	--	--	--	--	--	Fund Balances (Note 12)
Reserved (Note 15)	1,745,347	91,529	142,325	339,740	68,598	--	--	1,103,155	--	--	Reserved (Note 15)
Unreserved	--	--	--	--	--	--	--	--	--	--	Unreserved
Undesignated	594,234	116,841	294,317	--	182,874	--	--	202	--	--	Undesignated
Total Equity and Other Credits	3,952,980	208,370	436,642	339,740	251,472	351,289	53,411	1,103,357	1,208,699	--	Total Equity and Other Credits
Total Liabilities, Equity and Other Credits	\$ 7,469,367	\$ 314,614	\$ 511,477	\$ 359,518	\$ 261,689	\$ 876,603	\$ 146,596	\$ 1,800,026	\$ 1,208,699	\$ 1,990,165	Total Liabilities, Equity and Other Credits

The notes to the financial statements are an integral part of this statement.